

MINI-PRACTICE SET 3 (continued)

ACCOUNT 5% Preferred Stock (\$100 par, 10,000 shares authorized)

ACCOUNT NO. 301

DATE		DESCRIPTION	POST. REF.	DEBIT				CREDIT				BALANCE						
												DEBIT			CREDIT			
2016																		
Jan.	1	Balance	✓													100	0	0
																0	0	00

<u>ACCOUNT</u>	Paid-in Capital in Excess of Par—Preferred Stock
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ACCOUNT NO. 302

						BALANCE													
DATE		DESCRIPTION	POST. REF.	DEBIT				CREDIT				DEBIT				CREDIT			
2016																			
Jan.		1	Balance	✓												10	0	0	00

ACCOUNT	Common Stock (\$10 par, 100,000 shares authorized)
101	
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108	
109	
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ACCOUNT NO. 303

DATE		DESCRIPTION	POST. REF.	DEBIT				CREDIT				BALANCE							
												DEBIT			CREDIT				
2016																			
Jan.	1	Balance	✓													200	0	0	00

ACCOUNT	Paid-in Capital in Excess of Par—Common Stock
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ACCOUNT NO. 304

[illegible]

Mini Practice Set 3 Accounting Answers

**John Ellis Price, M. David
Haddock, Horace R. Brock**



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